
ASCENSION PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
DONALDSONVILLE, LOUISIANA

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date NOV 12 1997



Postlethwaite & Netterville

CPA, Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

BATON ROUGE • DONALDSONVILLE • MONROE • NEW ORLEANS • ST. FRANCISVILLE
LOUISIANA

57 Oct 29 11 09 AM '97

ASCENSION PARISH SHERIFF
(AS AN OFFICIAL PARISH TAX COLLECTOR)
DONALDSONVILLE, LOUISIANA

FINANCIAL STATEMENTS

YEAR ENDING JUNE 30, 1997





Postlethwaite & Netterville

A Professional Accounting Corporation
101 WEST BROAD STREET, SUITE 1000, MONROE, LOUISIANA 70130

MONROE, LOUISIANA 70130 • PHONE (504) 233-1100 • TELETYPE (504) 233-1101 • TELEFAX (504) 233-1102 • FAX (504) 233-1103 • FAX (504) 233-1104

INDEPENDENT AUDITORS' REPORT

Honorable Jeff Wiley
ASSOCIATION PARISH SHERIFF
(AN EX-OFFICIO TAX COLLECTOR)
Donaldsonville, Louisiana

We have audited the financial statements of the TAX COLLECTOR AGENCY FUND OF THE ASSOCIATION PARISH SHERIFF as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Association Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Association Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Association Parish, and the accompanying statements present information only on the activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the Association Parish Sheriff. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a complete source basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the TAX COLLECTOR AGENCY FUND OF THE ASSOCIATION PARISH SHERIFF as of June 30, 1997, and the related income distributions, and asset balances of the TAX COLLECTOR AGENCY FUND for the period from July 1, 1996, through June 30, 1997, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated September 10, 1997 on our consideration of Association Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Donaldsonville, Louisiana
September 18, 1997

ASCENSION PARISH SHERIFF
Thibodauxville, Louisiana
TAX COLLECTOR AGENCY FUND

STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASE TRANSACTIONS
JUNE 30, 1987

ASSETS

Cash \$ 271,118

LIABILITIES

Due to taxing bodies and others \$ 271,118

ASCENSION PARISH SHERIFF
 Donaldsonville, Louisiana
TAX COLLECTOR AGENCY FUND

**STATEMENT OF COLLECTIONS, DISTRIBUTIONS,
 AND UNSETTLED BALANCES
 FOR THE PERIOD FROM JULY 1, 1986, THROUGH JUNE 30, 1987**

UNSETTLED BALANCES AT JULY 1, 1986	\$ _____ 15,116
 COLLECTIONS	
Ad valorem taxes	
County of year	\$ 26,601,766
Police year	4,174
State revenue sharing	1,427,763
Specialty licenses	22,719
Parish licenses	61,377
Interest earned on:	
Time deposits	6,186
Refundable notes	2,411
Protected notes	1,001
Motor vehicle taxes	1,154
Cases, seizures, etc.	1,147
Refunds and reimbursements	____ 19,713
Total collections	____ 28,627,553
Total	____ 28,221,437
 DISTRIBUTIONS	
Louisiana Department of Treasury	3,221,156
Louisiana Department of Agriculture and Forestry	1,800
Louisiana Department of Wildlife and Fisheries	12,100
Ascension Parish:	
Parish Council	3,627,094
School Board	64,989,119
Assessor	62,870
Sheriff	4,827,658
Hospital district	110
Archdiocese of the Lake Charles Diocese	3,554
Diocese of Lake Charles Parish Water District	2,184
Tax commissions	5,511
Physical funds	22,200
Refunds and reimbursements	____ 19,713
Total distributions	____ 84,989,119
 UNSETTLED BALANCES AT JUNE 30, 1987	 \$ _____ 22,118
LESS 5% TAXING POWER AND OTHERS	 \$ _____ 22,118



ASCENSION PARISH SHERIFF
Bossier Parish, Louisiana
TAX COLLECTOR ACCOUNT FUND

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 12 of the Louisiana Constitution of 1904, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing of various property taxes, parish occupational licenses, state licenses during fairs, and weighing, hauling, and tagging licenses.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accounts of the parish tax collector are established to reflect the collections imposed by law, the various payments to such laws, and uncollected balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivable and related payable associated with tax collection activities.

B. Reporting Entity

Louisiana Revised Statute 24:510(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect financial activity of the sheriff relating exclusively to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

C. Cash and Cash Equivalents

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the taxes are collected. Furthermore, the sheriff may invest fund deposits in certificates of deposit or other investments permitted by law.

2. Cash

At year end, the carrying amount of the parish tax collector's deposits was \$271,508 and the bank balance was \$17,294. Of the bank balance \$165,131 was covered by federal depository institutions and \$62,123 was covered by collections held by the pledging bank's agent in the tax collector's name.

ASCENSION PARISH SHERIFF
 Bossierboulevard, Louisiana
TAX COLLECTOR AGENCY FUND

NOTES TO THE FINANCIAL STATEMENTS

3. State Revenue Sharing

The revenue sharing funds provided by Act 763 of 1998 were distributed as follows:

Louisiana Department of Treasury	\$	150,000
Ascension Parish Sheriff:		
Police Jury		690,000
School Board		152,400
Assessor		81,000
Sheriff:		
Law Enforcement		222,000
Criminology		124,000
Archdiocese of the Holy Land (Sheriff)		7,000
Bayou Lafourche Fresh Water District		6,000
Parishes Funds		_____ 39,000
Total		\$_____1,400,000

4. Taxes Paid Under Protest

Louisiana Revised Statute 47:1206 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will refund the amount due with interest at the rate of five per cent per annum. If not, the date the funds were received by the tax collector.

The following is a summary of the transactions relating to protested taxes:

Balance, July 1, 1996	\$	48,145
Additions:		
Current year protested taxes		14,428
Interest earnings		_____ 2,557
Balance, June 30, 1997		\$_____65,128



OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS



Pastelthwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

800 MAIN STREET, SUITE 200 • PO BOX 100 • DOWNSBORO, OHIO 43031 • TELEPHONE 614-895-1000 • FAX 614-895-1001

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Jeff Wiley
ASCENSION PARISH SHERIFF
(LAW ENFORCEMENT TAX COLLECTOR)
Donaldsonville, Louisiana

We have audited the financial statements of the TAX COLLECTOR AGENCY FUND OF THE ASCENSION PARISH Sheriff as stated for the year ended June 30, 1999, and have issued our report thereon dated September 16, 1999. We performed our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as stated in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the TAX COLLECTOR AGENCY FUND OF THE ASCENSION PARISH SHERIFF financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the TAX COLLECTOR AGENCY FUND OF THE ASCENSION PARISH SHERIFF's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Assessor Parish Sheriff, management and the Legislative Audit.
However, this report is a matter of public record and its distribution is not limited.

Robert M. ...

Donaldsonville, Louisiana
September 26, 1990